

Town of Mansfield Proposed Budget 2002/2003



Town Meeting
May 14, 2002

Adopted May 14, 2002

TABLE OF CONTENTS

	<u>Page</u>
EXPENDITURE BUDGET SUMMARY	1
NOTICE AND WARNING	2
COUNCIL MESSAGE	4
BUDGET IN BRIEF	
Significant Features	8
Estimated Tax Warrant and Levy	10
Ratable Base	11
Summary of Revenue and Expenditures	12
GENERAL FUND - REVENUES	
Revenue Budget by Source	13
GENERAL FUND - EXPENDITURES	
Town of Mansfield Expenditure Budget	16
Mansfield Board of Education Expenditure Budget	26
CAPITAL FUND	
Capital Fund Budget Summary	36
Proposed Capital Projects Fund Financing Plan	37
CAPITAL AND NONRECURRING RESERVE FUND	
Revenues, Expenditures and Changes in Fund Balance	39

TOWN OF MANSFIELD
BUDGET IN BRIEF
EXPENDITURE BUDGET SUMMARY

	01/02 Adopted <u>as Amended</u>	02/03 <u>Proposed</u>	<u>Increase/Decrease</u>	
			<u>Amount</u>	<u>Percentage</u>
TOWN:				
General Government:				
Operating Budget	\$8,276,600	\$8,545,320	\$268,720	3.2%
Debt Contribution - Town	500,000	400,000	(100,000)	(20.0%)
Total	8,776,600	8,945,320	168,720	1.9%
Mansfield Board of Ed.	14,826,420	15,351,930	525,510	3.5%
Total Town of Mansfield	<u>\$23,603,020</u>	<u>\$24,297,250</u>	<u>\$694,230</u>	2.9%

	01/02 Adopted <u>as Amended</u>	02/03 <u>Proposed</u>	<u>Increase/Decrease</u>	
			<u>Amount</u>	<u>Percentage</u>
RECAP:				
General Fund Contribution - R-19	\$6,600,510	\$7,143,860	\$543,350	8.2%
Net Town Expenditures	23,603,020	24,297,250	694,230	2.9%
Total Commitments	<u>\$30,203,530</u>	<u>\$31,441,110</u>	<u>\$1,237,580</u>	4.1%

TOWN OF MANSFIELD

NOTICE AND WARNING

TOWN MEETING

The Electors of the Town of Mansfield and all persons who are entitled to vote in Town meeting mentioned in the following warning are hereby warned and notified that the Annual Town Meeting for Budget Considerations will be held on Tuesday, May 14, 2002 at the Middle School Auditorium, at 8:00 p.m. for the following purpose:

To act upon the Proposed Budgets for the Town's fiscal year of July 1, 2002 to June 30, 2003, which Proposed Budgets were adopted by the Town Council on April 29, 2002 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut, this 3rd day of May, 2002.

Joan E. Gerdson, Town Clerk

The following proposed Budgets were adopted by the Town Council of the Town of Mansfield on April 29, 2002 and will be acted upon at the Town Meeting for Budget Consideration on May 14, 2002 the Middle School, at 8:00 p.m. (D.S.T.).

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$24,297,250 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2002 to June 30, 2003.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$2,254,000 is hereby adopted as the capital improvements to be undertaken during fiscal year 2002/2003 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2002 to June 30, 2003 in the amount of \$3,240,003 be adopted.

It is further resolved, that the following Appropriations Act be recommended for adoption at the annual Town Meeting for budget considerations:

RESOLVED: That the proposed General Fund Budget for the Town of Mansfield for fiscal year July 1, 2002 to June 30, 2003 in the amount of \$24,297,250 which proposed budget was adopted by the Council on April 29, 2002, be adopted and that the sums estimated and set forth in said budget be appropriated for the purpose indicated.

RESOLVED: That in accordance with Connecticut General Statutes Section 10-51, the proportionate share for the Town of Mansfield of the annual budget for Regional School District No. 19 shall be added to the General Fund Budget appropriation for the Town of Mansfield for fiscal year July 1, 2002 to June 30, 2003 and said sums currently estimated at \$7,143,860, shall be paid by the Town to the Regional School District as they become available.

RESOLVED: That the proposed Capital Projects Budget for fiscal year July 1, 2002 to June 30, 2003 in the amount of \$2,254,000 be adopted provided that the portion proposed to be funded by bonds or notes shall, at the appropriate times, be introduced for action by the Town Council subject to a vote by referendum as required by Section 407 of the Town Charter.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2002 to June 30, 2003 in the amount of \$3,240,003 be adopted.

**TOWN OF MANSFIELD
OFFICE OF THE TOWN MANAGER**

ELIZABETH PATERSON, Mayor

AUDREY P. BECK BUILDING
FOUR SOUTH EAGLEVILLE ROAD
MANSFIELD, CT 06268-2599
(860) 429-3336
Fax: (860) 429-6863

May 14, 2002

To the Voters of Mansfield:

The recommended net General Fund budget for the Town of Mansfield of \$24,297,250 represents an increase of \$694,230 or 2.9 percent over the current year. When the adopted Region 19 Budget is included, the total increase in expenditures is \$1,237,580 or 4.1 percent. If approved, this budget, together with the Region 19 Budget, would require a tax rate of 27.50 mills, or a 1.15 mill increase (4.36%) from the current year.

Expenditures

The Town of Mansfield General Fund budget is made up of two major components: General Government (which includes the Operating Budget and the contribution to the Debt Service Fund) and the Mansfield Board of Education budget.

The General Government Operating Budget has increased by \$268,720 or 3.2 percent.
The contribution to the Debt Service Fund has decreased by \$100,000 or 20.0%.

The other major segment of the Town General Fund budget is the Mansfield Board of Education. The Board budget has increased by \$525,510 from \$14,826,420 to \$15,351,930 or 3.5%.

The adopted Region Board of Education budget has increased by 6.0 percent from \$12,761,690 to \$13,532,700 an increase of \$771,010. Mansfield's proportionate share is estimated at \$7,143,860. This represents an increase of \$543,350, or 8.2 percent. Mansfield's proportionate share is influenced by an increasing number of students relative to the other member towns.

Revenues Other Than The Current Levy

	2001/02 Adopted <u>As Amended</u>	2002/03 As <u>Proposed</u>	<u>Difference</u>	<u>Percent Change</u>
Tax Related Items	\$ 488,500	\$477,000	\$(11,500)	(2.4)%
Non-Tax Revenues:				
Licenses and Permits	287,300	275,200	(12,100)	(4.2)%
Federal Support	5,010	5,560	550	11.0%
State Support – Education	8,797,330	8,826,184	28,854	0.3%
State Support – Gen. Govt.	5,232,840	4,695,163	(537,677)	(10.3)%
Local Support	8,500	8,500	0	0.0%
Charges for Services	294,450	335,790	41,340	14.0%
Parking Tickets	11,000	12,000	1,000	9.1%
Interest Income	520,000	520,000	0	0.0%
Other	242,170	1,219,480	977,310	403.6%
Appropriation of Fund Balance	400,000	0	(400,000)	(100.0)%
	<u>\$16,287,100</u>	<u>\$16,374,877</u>	<u>\$87,777</u>	<u>.5%</u>

In the above analysis, non tax revenues are estimated to increase by \$87,777, or the equivalent of .2 mill on the October 2001 Grand List. The major changes include a decrease of \$537,677 in State support for General Government; an increase of \$977,310 (other) in funding from the CNR Fund; a decrease of \$400,000 in Appropriation of Fund Balance; an increase of \$41,340 in Charges for Services and an increase of \$28,854 in State Support for Education.

Grand List and Estimated Changes in the Tax Warrant

The October 2001 Grand List is \$557,183,993. This represents an increase of 19,436,853 or 3.6 percent when compared to the October 2000 Grand List of \$537,747,140.

Estimated changes in the mill rate are as follows:

<u>Mill Rate Computation</u>						
<u>TOWN</u>		Current <u>01/02</u>	Mill Rate	Proposed <u>02/03</u>	Mill Rate	Percent Change
1.	<u>Tax Warrant</u>	7,570,920		8,177,373		
		-----	=14.08	-----	= 14.68	
2.	Grand List	537,747,140		557,183,993		4.3%
<u>REGION 19</u>						
1.	<u>Tax Warrant</u>	6,600,510		7,143,860		
		-----	= 12.27	-----	= 12.82	
2.	Grand List	537,747,140		557,183,993		4.5%
		-----		-----		
	TOTAL TAX RATE		26.35		27.50	4.36%

Region 19 Board of Education

Once the Regional School District has adopted a budget and the Regional Board has calculated the estimated proportionate share of each member town, those actions cannot be undone by any legislative or executive action of the member towns. The authority of the School District is complete and the proportionate share of each town as calculated by the Board has the same effect as a tax warrant. For that reason we have excluded Mansfield's proportionate share of the Region 19 budget from the Mansfield Town budget and from the resolutions adopting that budget. The resolutions included with this budget for adoption authorizes that Mansfield's proportionate share be collected and paid to the Region in accordance with State law.

Capital Fund Budget

The proposed Capital Fund Budget of \$2,254,000 will be financed as follows: \$1,918,980 from current funds; \$310,020 from State and Federal Grants; and \$25,000 from the Daycare Fund.

The major items included in this year's Capital Fund Budget include Asbestos Tile Replacement at the elementary schools, \$145,000; Technology Improvements in all the schools, \$100,000; Open Space, \$250,000; Community Center, \$150,000; Commercial Area Enhancements, \$250,000, various road projects, \$250,000 and Transportation Enhancements, \$235,000.

Capital and Nonrecurring Fund

The proposed CNR Fund budget is \$3,240,003. This includes a transfer to the Capital Fund of \$1,853,980, a transfer to the General Fund for Debt Service of \$250,000, a transfer to the Management Services Fund of \$206,000 for technology computer expenses, a transfer to the Accounting Standards Fund of \$25,000, a transfer to the General Fund for Fund Balance Plan of \$400,000, a transfer to the General Fund of the State Revenue Sharing of \$472,523, one time costs for Community events of \$12,500 and one time contribution for the Daycare pension of \$20,000.

Town Council

Elizabeth Paterson, Mayor
Gregory Haddad, Deputy Mayor
Bruce Bellm
Alan Hawkins
Ernest Holinko
William Rosen
Carl Schaefer
James Stallard
John C. Thorkelson

TOWN OF MANSFIELD
BUDGET IN BRIEF
SIGNIFICANT FEATURES
EXPENDITURES

	Amended Budget <u>2001/02</u>	Proposed <u>2002/03</u>	Increase or (Decrease)	%
GENERAL GOVERNMENT	\$1,252,440	\$1,258,120	\$5,680	0.5

This net increase is due to contractual salary increases offset by a decrease in the replacement salary of the Assessor.

PUBLIC SAFETY	\$2,012,765	\$2,127,640	\$114,875	5.7
---------------	-------------	-------------	-----------	-----

Contractual salary increases at both departments as well as the second year of a payroll equalization plan for Mansfield Volunteer Fire Department.

PUBLIC WORKS	\$2,130,360	\$2,178,050	\$47,690	2.2
--------------	-------------	-------------	----------	-----

Contractual salary increases and increase in electric costs.

COMMUNITY SERVICES	\$1,382,500	\$1,384,070	\$1,570	0.1
--------------------	-------------	-------------	---------	-----

Contractual salary increases offset by a decrease in the salary for the Senior Center Coordinator.

TOWN OF MANSFIELD
BUDGET IN BRIEF
SIGNIFICANT FEATURES
EXPENDITURES
(CONTINUED)

	Amended Budget <u>2001/02</u>	Proposed <u>2002/03</u>	Increase or (Decrease)	%
COMMUNITY DEVELOPMENT	\$217,560	\$224,320	\$6,760	3.1

This increase is due to contractual salary increases.

TOWN-WIDE EXPENDITURES	\$1,145,775	\$1,225,120	\$79,345	6.9
------------------------	-------------	-------------	----------	-----

Anticipated increases in employee health insurance and General Liability Insurance account for the majority of the increase.

OPERATING TRANSFERS OUT	\$635,200	\$548,000	(\$87,200)	(13.7)
-------------------------	-----------	-----------	------------	--------

This decrease is made up of a reduction of \$100,000 to the Debt Service Fund offset by a \$2,400 increase to the Recreation Program, a \$400 increase to Other Operating and a \$10,000 increase to the Downtown Partnership.

MANSFIELD BOARD OF EDUCATION	\$14,826,420	\$15,351,930	\$525,510	3.5
---------------------------------	--------------	--------------	-----------	-----

Employee salaries and benefits make up 84% of the increase. The addition of 1.0 FTE certified staff, is the only request for additional staff. The 2002/2003 school budget is basically a level – funded “carbon copy” of the current 2001/2002 budget.

BUDGET IN BRIEF

ESTIMATED TAX WARRANT AND LEVY TOWN OF MANSFIELD 2002/03

<u>Amount to Raise by Taxation</u>		<u>Dollars</u>	Equivalent Mill Rate
1. Proposed Budget			
Mansfield School Board	\$15,351,930		
Town General Government	<u>8,945,320</u>		
Total Town	24,297,250		
Region 19 General Fund Contribution	<u>7,143,860</u>	31,441,110	56.43
2. Less:			
Tax Related Items	477,000		
Non-Tax Revenues	15,897,877		
App. Of Fund Balance	<u> </u>	<u>16,374,877</u>	<u>29.39</u>
Amount to Raise by Taxes (current levy)		<u><u>\$15,066,233</u></u>	<u><u>27.04</u></u>

Tax Warrant Computation

1. Amount to Raise by Taxes (current levy)	\$15,066,233	27.04
2. Reserve for Uncollected Taxes	200,000	0.36
3. Elderly Programs	<u>55,000</u>	<u>0.10</u>
Tax Warrant	<u><u>\$15,321,233</u></u>	<u><u>27.50</u></u>

Mill Rate Computation

1. Tax Warrant	15,321,233	
-----	-----	= 27.50
2. Taxable Grand List	557,183,993	
Proposed Mill Rate	27.50	
Current Mill Rate	<u>26.35</u>	
Increase	1.15	
Percent Increase	4.36%	

BUDGET IN BRIEF

Ratable Base 2001/02

	Abstract * 2000	Abstract 2001	Change	% Change
Real Estate	\$458,462,703	\$472,528,840	\$14,066,137	3.1%
Personal Property	19,247,158	22,863,133	3,615,975	18.8%
Motor Vehicles	60,037,279	61,792,020	1,754,741	2.9%
Grand Totals	<u>\$537,747,140</u>	<u>\$557,183,993</u>	<u>\$19,436,853</u>	<u>3.6%</u>

Ratable Base 2000/01

	Abstract * 1999	Abstract 2000	Change	% Change
Real Estate	\$438,883,130	\$458,462,703	\$19,579,573	4.5%
Personal Property	18,338,765	19,247,158	908,393	5.0%
Motor Vehicles	56,129,561	60,037,279	3,907,718	7.0%
Grand Totals	<u>\$513,351,456</u>	<u>\$537,747,140</u>	<u>\$24,395,684</u>	<u>4.8%</u>

* The Grand List totals are the final figures signed by the Assessor prior to changes made by the Board of Assessment Appeals.

Summary of Revenues and Expenditures

2002/03 over 2001/02

	Budget As Amended 01/02	Proposed Budget 02/03	Change	Percent Change
<u>Revenues:</u>				
Taxes and Related Items	\$14,404,930	\$15,543,233	\$1,138,303	7.9%
Intergovernmental	14,043,680	13,535,407	(508,273)	(3.6%)
Other Revenues	1,354,920	2,362,470	1,007,550	74.4%
Appropriation of Fund Balance	400,000		(400,000)	(100.0%)
Total Revenues and Appropriation of Fund Balance	<u>\$30,203,530</u>	<u>\$31,441,110</u>	<u>\$1,237,580</u>	4.1%
<u>Expenditures:</u>				
Government Operations	\$1,252,440	\$1,258,120	\$5,680	0.5%
Public Safety	2,012,765	2,127,640	114,875	5.7%
Public Works	2,130,360	2,178,050	47,690	2.2%
Community Services	1,382,500	1,384,070	1,570	0.1%
Community Development	217,560	224,320	6,760	3.1%
Mansfield Board of Education	14,826,420	15,351,930	525,510	3.5%
Town-Wide Expenditures	1,145,775	1,225,120	79,345	6.9%
Other Financing Uses	635,200	548,000	(87,200)	(13.7%)
Total Town of Mansfield	<u>\$23,603,020</u>	<u>\$24,297,250</u>	<u>\$694,230</u>	2.9%
Contributions to Region 19	<u>\$6,600,510</u>	<u>\$7,143,860</u>	<u>\$543,350</u>	8.2%
Total General Fund	<u>30,203,530</u>	<u>31,441,110</u>	<u>1,237,580</u>	4.1%